

(A) Pursuant to section 5703.056 of the Revised Code, a delivery service company can request to have a delivery service authorized for use to deliver tax payments or tax documents to the tax commissioner, treasurer of state, or the board of tax appeals. "Delivery service" means a specific delivery product offered by a delivery service company and does not constitute all of the delivery products offered by that delivery service company. A delivery service must meet all of the following criteria:

- (1) The delivery service is available to the general public;
- (2) The delivery service is at least as timely and reliable on a regular basis as the United States postal service;
- (3) The delivery service company records electronically to a database kept in the regular course of its business, and marks on the cover in which the payment or document is enclosed, the date on which the payment or document was given to the delivery service company for delivery; and
- (4) The delivery service company records electronically to a database kept in the regular course of its business the date on which the payment or document was given by the delivery service company to the person who signed the receipt of delivery and the name of the person who signed the receipt.

(B) If the delivery service meets the criteria listed in paragraph (A) of this rule, the delivery service company seeking to have a delivery service approved by the ~~tax~~ commissioner ~~must~~will fill out an application and return it to the department of taxation. Upon verifying the information on the application, the ~~tax~~ commissioner will journalize the decision to deny or accept the delivery service. Such journal entry will be kept in the administrative journal entry volume. A copy of the journal entry ~~shall~~will be mailed to the delivery service company, the treasurer of state, and the board of tax appeals. The denial of a delivery service is subject to the same procedures as set forth in paragraph (C) of this rule.

(C) If the delivery service no longer meets the above criteria, the delivery service company shall notify the ~~tax~~ commissioner that the delivery service no longer meets the criteria listed in paragraph (A) of this rule. The ~~tax~~ commissioner may also revoke the use of the delivery service if the ~~tax~~ commissioner finds that the delivery service no longer meets the above criteria. The ~~tax~~ commissioner ~~shall~~will send by certified mail a notice to the delivery service company whose delivery service the ~~tax~~ commissioner intends to revoke. That person ~~shall~~will have ten days from the receipt of the ~~tax~~ commissioner's notice to contest the revocation by requesting a hearing. The hearing ~~shall~~will be held within ten days of the ~~tax~~ commissioner's receipt of the request. The ~~tax~~ commissioner's determination on the revocation is final and is not subject to further administrative review or appeal. The removal of the product from the list of authorized delivery services will be reflected in a journal entry kept in the administrative journal entry volume. A copy of the journal entry ~~shall~~will be mailed to the delivery service company, the treasurer of state, and the board of tax appeals.

(D) If a delivery service is revoked from the list of authorized delivery service products by the tax commissioner, such person providing the delivery services ~~shall~~^{is} not be allowed to reapply for authorization of that delivery service for a period of one year.

(E) The effective date of the revocation of a delivery service is sixty days from the date of the journal entry issued pursuant to paragraph (C) of this rule.

(F) ~~The Ohio department of taxation will publish a~~ A list of authorized delivery service products and any delivery service products that have been revoked ~~shall be published on the Ohio department of taxation's~~ its web page. ~~ASuch~~ list of authorized delivery service products and any that have been ~~revoked shall~~^{will} also be available from the Ohio department of taxation's office of chief counsel.